

103D CONGRESS
1ST SESSION

H. R. 1121

To amend the Internal Revenue Code of 1986 to exempt certain agricultural workers from the withholding of income taxes from wages.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 24, 1993

Mr. ROGERS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exempt certain agricultural workers from the withholding of income taxes from wages.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXEMPTION OF CERTAIN AGRICULTURAL**
4 **WORKERS FROM WAGE WITHHOLDING RE-**
5 **QUIREMENTS.**

6 (a) IN GENERAL.—Paragraph (2) of section 3401(a)
7 of the Internal Revenue Code of 1986 (defining wages)
8 is amended by inserting before the semicolon at the end
9 the following: “for services performed by an employee who

1 is not described in section 13(a)(6) of the Fair Labor
2 Standards Act of 1938 (29 U.S.C. 213(a)(6))”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to remuneration paid after the date
5 of the enactment of this Act.

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